

		FOR OFF USE					

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2005  
STATE OF ILLINOIS  
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2005)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0022509

Facility Name: Alden Naperville Rehab & HCC

Address: 1525 South Oxford Lane Naperville 60565  
Number City Zip Code

County: DuPage

Telephone Number: (773) 286-3883 Fax # (773) 286-3743

IDPA ID Number: 36 - 2997384

Date of Initial License for Current Owners: 01/09/79

Type of Ownership:

VOLUNTARY,NON-PROFIT  
Charitable Corp.  
Trust  
IRS Exemption Code

X PROPRIETARY  
Individual  
Partnership  
X Corporation  
"Sub-S" Corp.  
Limited Liability Co.  
Trust  
Other

GOVERNMENTAL  
State  
County  
Other

In the event there are further questions about this report, please contact:  
Name: Steven M. Kroll Telephone Number: (773) 286-3883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2005 to 12/31/2005 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)

(Type or Print Name) Steven M Kroll

(Title) Chief Financial Officer

Paid Preparer

(Signed) (Date)

(Print Name and Title)

(Firm Name & Address)

(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE  
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES  
201 S. Grand Avenue East  
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Alden Naperville Rehab & HCC

# 0022509 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds \_\_\_\_\_

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	203	Skilled (SNF)	203	74,095	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	203	TOTALS	203	74,095	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	12,639	1,888	5,825	20,352	8
9	SNF/PED					9
10	ICF	29,251	5,487	343	35,081	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	41,890	7,375	6,168	55,433	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 74.81%

D. How many bed-hold days during this year were paid by the Department? 0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy) daycare

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care? YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets? YES ☐ NO ☒

I. On what date did you start providing long term care at this location? Date started 1/1/79

J. Was the facility purchased or leased after January 1, 1978? YES ☒ Date 1/1/79 NO ☐

K. Was the facility certified for Medicare during the reporting year? YES ☒ NO ☐ If YES, enter number of beds certified 154 and days of care provided 4,483

Medicare Intermediary AdminiStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: 12/31/05 Fiscal Year: 12/31/05

\* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	428,898	34,025	9,600	472,523	1,336	473,859	(5,126)	468,733			1
2	Food Purchase		333,809		333,809	(28,198)	305,611	(17,945)	287,666			2
3	Housekeeping	232,228	19,116		251,344	633	251,977		251,977			3
4	Laundry	57,595	13,249		70,844	112	70,956		70,956			4
5	Heat and Other Utilities			193,506	193,506		193,506	(1,540)	191,966			5
6	Maintenance	93,761		167,163	260,924	119	261,043	9,119	270,162			6
7	Other (specify):* <b>Related Party Salary</b>							47,894	47,894			7
8	<b>TOTAL General Services</b>	812,482	400,199	370,269	1,582,950	(25,998)	1,556,952	32,402	1,589,354			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			26,000	26,000		26,000		26,000			9
10	Nursing and Medical Records	2,312,985	159,447	44,063	2,516,495	(49,845)	2,466,650	1,919	2,468,569			10
10a	Therapy	71,423			71,423		71,423		71,423			10a
11	Activities	133,400	5,472	4,243	143,115	176	143,291		143,291			11
12	Social Services	37,695			37,695		37,695		37,695			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* <b>Related Party Salary</b>							28,042	28,042			15
16	<b>TOTAL Health Care and Programs</b>	2,555,503	164,919	74,306	2,794,728	(49,669)	2,745,059	29,961	2,775,020			16
	<b>C. General Administration</b>											
17	Administrative	72,119			72,119		72,119		72,119			17
18	Directors Fees											18
19	Professional Services			558,168	558,168		558,168	(490,781)	67,387			19
20	Dues, Fees, Subscriptions & Promotions			43,756	43,756	(3,246)	40,510	(29,132)	11,378			20
21	Clerical & General Office Expenses	146,225	17,590	80,404	244,219	3,465	247,684	33,660	281,344			21
22	Employee Benefits & Payroll Taxes			510,956	510,956	21,560	532,516		532,516			22
23	Inservice Training & Education					17,393	17,393		17,393			23
24	Travel and Seminar			2,736	2,736		2,736	16,028	18,764			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			233,328	233,328		233,328	893	234,221			26
27	Other (specify):* <b>Related Party Salary</b>			47,506	47,506		47,506	359,459	406,965			27
28	<b>TOTAL General Administration</b>	218,344	17,590	1,476,854	1,712,788	39,172	1,751,960	(109,873)	1,642,087			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	3,586,329	582,708	1,921,429	6,090,466	(36,495)	6,053,971	(47,510)	6,006,461			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			111,596	111,596		111,596	86,204	197,800			30
31	Amortization of Pre-Op. & Org.							9,826	9,826			31
32	Interest			99,163	99,163		99,163	(26,895)	72,268			32
33	Real Estate Taxes			59,190	59,190		59,190	78,075	137,265			33
34	Rent-Facility & Grounds			872,649	872,649		872,649	(872,649)				34
35	Rent-Equipment & Vehicles			10,922	10,922		10,922	27,357	38,279			35
36	Other (specify):* Constr int			8,244	8,244		8,244		8,244			36
37	TOTAL Ownership			1,161,764	1,161,764		1,161,764	(698,082)	463,682			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		283,627	352,644	636,271	36,495	672,766	(87,244)	585,522			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			111,143	111,143		111,143		111,143			42
43	Other (specify):*			657	657		657		657			43
44	TOTAL Special Cost Centers		283,627	464,444	748,071	36,495	784,566	(87,244)	697,322			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,586,329	866,335	3,547,637	8,000,301		8,000,301	(832,836)	7,167,465			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Alden Nursing Center Naperville  
Reporting Period Beginning  
Reporting Period Ending

#002-2509  
1/1/2005  
12/31/2005

Reclassifications Pgs 3 and 4

From Line	To Line	Amount	Description
2		(28,198)	Employee Meal
	22	28,198	Employee Meal
22		(6,638)	Uniforms
	10	4,043	Uniforms
	1	1,336	Uniforms
	3	633	Uniforms
	11	176	Uniforms
	21	219	Uniforms
	4	112	Uniforms
	6	119	Uniforms
10		(36,495)	Oxygen
	39	36,495	Oxygen
10		(17,393)	Dart Expense
	23	17,393	Dart Expense
20		(2,400)	eHealth Data Solutions
	21	2,400	eHealth Data Solutions
20		(339)	Extended Care Info Network
	21	339	Extended Care Info Network
20		(507)	Resident criminal background cks
	21	507	Resident criminal background cks

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(13,782)	30		9
10	Interest and Other Investment Income	(29)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,530)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(5,757)	21		17
18	Fines and Penalties	(3,076)	32		18
19	Entertainment	(437)	20		19
20	Contributions	810	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(15,414)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(47,506)	27		24
25	Fund Raising, Advertising and Promotional	(26,389)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (113,110)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(41,053)	Various	34
35	Other- Attach Schedule	(678,673)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (719,726)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B) )	\$ (832,836)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Late fees on Utilities	\$ (4,422)	5	1
2	Late fee on Telephone	(7)	21	2
3	Intercompany Interest (g/1 7031)	(93,600)	32	3
4	Misc Income	(45)	21	4
5	Marketing Manager	(92)	21	5
6	Vendor Settlements	(2,275)	21	6
7	Deferred Maint Adj to match pg 22B (g/1 7103)	(367)	6	7
8	Eliminate rent due to sale/leaseback	15,910	34	8
9	Back out 32.97% of PAC fees from standard IHCA bills	(3,694)	20	9
10	Adj depreciation to Pg 13's	(1,472)	30	10
11				11
12	Elim int related to '05 bldg purch (Pg 6)	(594,082)	32	12
13	2001 Adj to Blackman K audit fees	5,473	19	13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(678,673)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Naperville Rehab & HCC # 0022509 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	0	(5,126)	0	0	0	0	0	0	0	(5,126)	1
2	Food Purchase	(1,530)	0	0	(16,415)	0	0	0	0	0	0	0	(17,945)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(4,422)	0	2,882	0	0	0	0	0	0	0	0	(1,540)	5
6	Maintenance	(367)	0	8,581	0	0	0	905	0	0	0	0	9,119	6
7	Other (specify):*	0	0	43,200	4,694	0	0	0	0	0	0	0	47,894	7
8	TOTAL General Services	(6,319)	0	54,663	(16,847)	0	0	905	0	0	0	0	32,402	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	3,834	(1,915)	0	0	0	0	0	0	1,919	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	28,042	0	0	0	0	0	0	0	0	28,042	15
16	TOTAL Health Care and Programs	0	0	28,042	3,834	(1,915)	0	0	0	0	0	0	29,961	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(9,941)	0	(480,840)	0	0	0	0	0	0	0	0	(490,781)	19
20	Fees, Subscriptions & Promotions	(29,710)	0	578	0	0	0	0	0	0	0	0	(29,132)	20
21	Clerical & General Office Expenses	(8,176)	0	30,274	6,325	5,237	0	0	0	0	0	0	33,660	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	16,028	0	0	0	0	0	0	0	0	16,028	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	653	240	0	0	0	0	0	0	0	0	893	26
27	Other (specify):*	(47,506)	0	392,150	9,360	5,455	0	0	0	0	0	0	359,459	27
28	TOTAL General Administration	(95,333)	653	(41,570)	15,685	10,692	0	0	0	0	0	0	(109,873)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(101,652)	653	41,135	2,672	8,777	0	905	0	0	0	0	(47,510)	29



STATE OF ILLINOIS

Summary B

Facility Name & ID Number     Alden Naperville Rehab & HCC     #     0022509     Report Period Beginning:     01/01/2005     Ending:     12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
30	Depreciation	(15,254)	91,562	8,035	0	1,861	0	0	0	0	0	0	86,204	30
31	Amortization of Pre-Op. & Org.	0	8,277	1,549	0	0	0	0	0	0	0	0	9,826	31
32	Interest	(690,787)	594,082	67,611	0	984	1,215	0	0	0	0	0	(26,895)	32
33	Real Estate Taxes	0	71,387	6,303	0	385	0	0	0	0	0	0	78,075	33
34	Rent-Facility & Grounds	15,910	(888,559)	0	0	0	0	0	0	0	0	0	(872,649)	34
35	Rent-Equipment & Vehicles	0	0	27,357	0	0	0	0	0	0	0	0	27,357	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(690,131)	(123,251)	110,855	0	3,230	1,215	0	0	0	0	0	(698,082)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	(81,050)	(25,347)	19,153	0	0	0	0	0	(87,244)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	TOTAL Special Cost Centers	0	0	0	(81,050)	(25,347)	19,153	0	0	0	0	0	(87,244)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(791,783)	(122,598)	151,990	(78,378)	(13,340)	20,368	905	0	0	0	0	(832,836)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group Ltd	100	See Page 6K		See Page 6K		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	\$ 888,559	Alden Naperville, LLC		\$	\$ (888,559)	1
2	V				Alden Naperville, LLC				2
3	V	33	Real Estate Tax Expense		Alden Naperville, LLC		71,387	71,387	3
4	V	26	Property & Liability Ins		Alden Naperville, LLC		653	653	4
5	V	32	Interest -HBCC, Omega, Other		Alden Naperville, LLC		594,082	594,082	5
6	V	30	Depreciation		Alden Naperville, LLC		91,562	91,562	6
7	V	31	Amortization		Alden Naperville, LLC		8,277	8,277	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 888,559			\$ 765,961	\$ * (122,598)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	19	Professional Fees	\$ 496,800	Alden Management Services		\$ 15,960	\$ (480,840)	15
16	V	21	Clerical and G & A		Alden Management Services		30,274	30,274	16
17	V	5	Utilities		Alden Management Services		2,882	2,882	17
18	V	6	Maintenance		Alden Management Services		8,581	8,581	18
19	V	24	Travel & seminar		Alden Management Services		16,028	16,028	19
20	V	26	Insurance		Alden Management Services		240	240	20
21	V	20	Dues/subscriptions/fees etc		Alden Management Services		578	578	21
22	V	30	Depreciation		Alden Management Services		8,035	8,035	22
23	V	31	Amortization		Alden Management Services		1,549	1,549	23
24	V	33	Real estate taxes		Alden Management Services		6,303	6,303	24
25	V	35	Rent-equipment/vehicles		Alden Management Services		27,357	27,357	25
26	V	32	Interest		Alden Management Services		67,611	67,611	26
27	V	7	Salaries-general serv		Alden Management Services		43,200	43,200	27
28	V	15	Salaries-health care		Alden Management Services		28,042	28,042	28
29	V	27	Salaries-general admin		Alden Management Services		392,150	392,150	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 496,800			\$ 648,790	\$ * 151,990	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Diet Cons	\$ 9,600	Prism Healthcare		\$ 4,474	\$ (5,126)	15
16	V	7	Diet Salary		Prism Healthcare		4,694	4,694	16
17	V	2	Tube Feed	30,904	Prism Healthcare		14,489	(16,415)	17
18	V	10	Equip rent	3,060	Prism Healthcare		6,894	3,834	18
19	V	39	Supplies	108,024	Prism Healthcare		26,974	(81,050)	19
20	V	21	G & A		Prism Healthcare		6,325	6,325	20
21	V	27	G & A Salary		Prism Healthcare		9,360	9,360	21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 151,588			\$ 73,210	\$ * (78,378)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	drugs	\$ 95,768	Forum Extended Care		\$ 136,299	\$ 40,531	15
16	V	10	house stock	6,402	Forum Extended Care		5,678	(724)	16
17	V	39	I. V.	76,230	Forum Extended Care		11,135	(65,095)	17
18	V	21	gen'l & admin		Forum Extended Care		5,237	5,237	18
19	V	32	interest		Forum Extended Care		984	984	19
20	V	33	real estate tax		Forum Extended Care		385	385	20
21	V	30	depreciation		Forum Extended Care		1,861	1,861	21
22	V	27	general and admin salary	2,415	Forum Extended Care		5,980	3,565	22
23	V	10	Pharmacy consulting	9,277	Forum Extended Care		8,086	(1,191)	23
24	V	39	Wound care kits	3,606	Forum Extended Care		2,823	(783)	24
25	V	27	Employ vaccin		Forum Extended Care		1,890	1,890	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 193,698			\$ 180,358	\$ * (13,340)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Physical Therapy	\$ 338,840	Community Physical Therapy		\$ 357,993	\$ 19,153	15
16	V	32	Interest		Community Physical Therapy		1,215	1,215	16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 338,840			\$ 359,208	\$ * 20,368	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

X YES NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 38,540	Alden Bennett Construction		\$ 39,445	\$ 905	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 38,540			\$ 39,445	\$ * 905	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

STATE OF ILLINOIS

Facility Name & ID Number ALDEN NURSING CENTER - NAPERVILLE

# 002-2509

Report Period Beginning 01/01/05

Ending: 12/31/05

RELATED NURSING HOMES	
Name	City
Note: ANC = Alden Nursing Center	
ANC Lakeland	Chicago
ANC Long Grove	Long Grove
ANC Heather	Harvey
ANC Lincoln Park	Chicago
ANC Northmoor	Chicago
ANC Town Manor	Chicago
ANC Terrace of McHenry	McHenry
ANC Morrow	Chicago
ANC Wentworth	Chicago
ANC Poplar Creek	Hoffman Estates
ANC Valley Ridge	Bloomington
ANC Village for Children & Young Adults	Bloomington
ANC Orland Park	Orland Park
ANC Princeton	Chicago
Alden of Old Town East	Bloomington
Alden of Old Town West	Bloomington
Alden Trails	Bloomington
Alden Northshore	Skokie
ANC Des Plaines	Des Plaines
ANC Des Plaines II	Des Plaines
ANC Alma Nelson	Rockford
ANC Park Stratmoor	Rockford
ANC Meadow Park	Rockford
ANC Waterford	Aurora
ANC Governors' Park	Barrington
ANC Gardens of Rockford	Rockford

OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
The Forum Prof. Center	Chicago	Office rental
Prism Health Care	Chicago	Nursing supplies
Forum Extended Care II	Chicago	Pharmacy
Alden Management	Chicago	Management
Alden Estates of Evanston	Evanston	Assisted living
Community Physical Therapy	Wood Dale	Therapy provider
Courts of Waterford	Aurora	Alzheimers unit
Gardens of Waterford	Aurora	Assisted living



VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd Schlossberg a.	President	Chief Executive	100.00	132,737	1.94	4.85	salary	\$ 6,763	27-7	1
2	Lauren Magnusson b.	Nurse coordinator	nursing admin.	0.00	72,081	1.94	4.85	salary	3,673	15-7	2
3	Terry Magnusson c.	Maint. Supervisor	construct/mainten	0.00	49,003	1.94	4.85	salary	2,497	7-7	3
4											4
5											5
6											6
7	a. Floyd Schlossberg is the President and sole stockholder of The Alden Group, Ltd.										7
8	b. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator.										8
9	c. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										9
10											10
11											11
12											12
13								TOTAL	\$ 12,933		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number     Alden Naperville Rehab & HCC     #   0022509   Report Period Beginning:     01/01/2005     Ending:   2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.)     YES ☒     NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization     Alden Management Services, Inc.  
Street Address     4200 W. Peterson Ave.  
City / State / Zip Code     Chicago  
Phone Number     ( 773-286-3883  
Fax Number     ( 773-286-3743

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1		See Page 8A (also on Page 6A)				\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Omega		X	Remodeling		1998	\$ 500,000	\$	paid off		\$	1
2												2
3												3
4												4
5	Other-Therapeutic Systems		X	Working capital	Varies						2,487	5
	Working Capital											
6	Related Party - AMS	x		Working capital							67,611	6
7	Related party-FECH	X		Working capital							984	7
8	Related party-CPT	X		Working capital							1,215	8
9	TOTAL Facility Related						\$ 500,000	\$			\$ 72,297	9
	B. Non-Facility Related*											
10	Patient fund interest		X	Non-care interest revenue							(29)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (29)	14
15	TOTALS (line 9+line14)						\$ 500,000	\$			\$ 72,268	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V.      \$ n/a      Line #

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)



IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates

RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed.** If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME

Alden Naperville Rehab & HCC

COUNTY

DuPage

FACILITY IDPH LICENSE NUMBER

0022509

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( )

FAX #: ( )

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
			<u>Tax</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Applicable to</u>
			<u>Nursing Home</u>
1. 08-29-307-001	nursing hme	\$	\$
2.	Related party-AMS	\$ 130,007.00	\$ 6,303.00
3.	Related party-Forum	\$ 15,792.00	\$ 385.00
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 145,799.00	\$ 6,688.00

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 65,063

B. General Construction Type: Exterior Brick Frame Steel Number of Stories 3

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☐ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:  
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	SNF		1980	\$ 656,000	1
2					2
3	TOTALS			\$ 656,000	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	203				\$	\$		\$	\$	\$	4
5			1980	1979	2,333,433		30	77,781	77,781	2,022,311	5
6											6
7											7
8	Related party-forum			1978	14,541		25			14,541	8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

\*Total beds on this schedule must agree with page 2.
 See Page 12A, Line 70 for total

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	bells/doors	1981	\$ 876	\$	20	\$	\$	\$ 876	37
38	elevator repair	1982	2,796		8			2,796	38
39	repair water sys;roof;install windows/grab bars	1983	21,739		5-20			21,739	39
40	circuit breaker repair	1984	4,478		20			4,478	40
41	electical repair & water tower repair	1987	5,403		3			5,403	41
42	complete building renovation	1987	43,055	65	3-20	65		42,958	42
43	complete building renovation	1988	725,437	27,306	3-30	27,306		630,729	43
44	water tower repair/electrical repair	1987	7,293		3			7,293	44
45	repair tlephone sys;electical laundry	1988	3,890		5			3,890	45
46	repair pumppls./laundry;decoratoin	1989	17,943	543	5-20	543		16,091	46
47	water heater	1990	8,793		5			8,793	47
48	renovation	1991	24,099	861	5-20	861		19,006	48
49	repari water heater boiler freezer condenser	1991	8,380		5			8,380	49
50	repair water heater/freeZer/ssprinkler syst/a/c	1992	19,357	95	5-25	95		18,718	50
51	wallcovering hot water heater/paving/doors alarm syst	1993	45,517	1,526	5-15	1,526		41,781	51
52	plumbing /valves/pvaving	1994	22,139	1,140	10-20	1,140		18,481	52
53	repair water tower/fire alarms electical /roof wash.mach	1995	45,492	3,360	10-20	3,360		35,820	53
54	install door/frame	1996	2,200	220	10	220		2,182	54
55	replace condenser	1996	5,073	338	15	338		3,072	55
56	new cooling tower	1996	15,140	1,009	15	1,009		9,925	56
57	install amp panel/new circuits	1997	2,670		5			2,670	57
58	new valve	1997	1,710		5			1,710	58
59	recaulking	1997	7,475		5			7,475	59
60	new bearings/hvac/etc.	1998	4,317		5			4,317	60
61	Gen'l Parts- boiler repairs	1997	4,033	202	20	202		1,664	61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 3,397,278	\$ 36,665		\$ 114,446	\$ 77,781	\$ 2,957,099	70

\*\*Improvement type must be detailed in order for the cost report to be considered complete.



Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2005 Ending: 12/31/2005

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12A, Carried Forward</b>		\$ 3,397,278	\$ 36,665		\$ 114,446	\$ 77,781	\$ 2,957,099	1
2	CSI (replaced valves,relief)	1998	3,200		5			3,200	2
3	Atash(cleaned & tested dampers)	1998	3,465		5			3,465	3
4	Climate Service (fixed compressor and plate)	1998	8,747	583	15	583		4,471	4
5	ETC Carpet (carpet)	1998	1,118		5			1,118	5
6	Climate Service (repair chiller and safety controls)	1998	3,718	372	10	372		2,727	6
7	Patten (repair generator)	1998	1,986	99	20	99		736	7
8	Firemen Sealcoating (sealcoat asphalt parking lot)	1998	3,995	200	20	200		1,432	8
9	CSI-install thermometer/hvac-hot water)	1998	2,975		5			2,975	9
10	Chicago Cooling(repair a/c)	1999	2,171	217	10	217		1,411	10
11	Chicago Cooling(repair a/c pump)	1999	2,835	283	10	283		1,842	11
12	Harold Scales(4 dehumidifiers)	1999	2,115	211	10	211		1,339	12
13	Climate Services(ice machine repair)	1999	2,055	205	10	205		1,301	13
14	Fox Valley Fire & Safety(install door holders)	1999	1,568	157	10	157		980	14
15	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	15
16	ABC: MISC LABOR	1999	2,278	228	10	228		1,424	16
17	ABC: CARPENTRY REPAIRS	1999	2,404	240	10	240		1,482	17
18	Sterling Services(carpet maintenance)	1999	1,600		5			1,600	18
19	Climate Services, Inc (boiler repair)	2000	9,048	905	10	905		5,354	19
20	Climate Services, Inc (boiler repair)	2000	1,654	165	10	165		964	20
21	Climate Services, Inc (Replace dampers )	2000	6,950	695	10	695		4,054	21
22	Climate Services, Inc (main coil , misc. piping)	2000	31,846	1,593	20	1,593		9,289	22
23	Poblocki & Sons (room ID"S)	2000	5,398	270	20	270		1,552	23
24	D. B. S Contracting (signs lighting)	2000	2,300	192	12	192		1,055	24
25	Alden Bennett Construction (major repair time & billing by fac)	2000	1,696	170	10	170		933	25
26	Fox Valley Fire & Safety (safety system)	2000	2,351	235	10	235		1,293	26
27	GT Mechanical, INC (heater safety defrost fan relay )	2000	1,700	170	10	170		972	27
28	Alden Bennett Construction (major repair time & billing by fac)	2000	4,658	466	10	466		4,193	28
29									29
30									30
31									31
32									32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,512,708	\$ 44,321		\$ 122,102	\$ 77,781	\$ 3,019,861	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name &amp; ID Number Alden Naperville Rehab &amp; HCC

# 0022509

Report Period Beginning:

01/01/2005 Ending: 12/31/2005

**XI. OWNERSHIP COSTS (continued)****B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	<b>Totals from Page 12B, Carried Forward</b>		\$ 3,512,708	\$ 44,321		\$ 122,102	\$ 77,781	\$ 3,019,861	1
2	GT Mechanical, INC (suction, discharge & expansion valve)	2000	6,684	668	10	668		4,678	2
3	Coker Service (replace vessel, steam safety valve & ignition wire)	2000	5,906	591	10	591		3,002	3
4	Alden Bennett Const-time/material build.improv.	2000	3,248	325	10	325		1,652	4
5	Coker Service, Inc (dishwasher repair)	2001	1,926	193	10	193		771	5
6	Dav.Sol.- repair relief valve	2002	1,893	379	5	379		1,420	6
7	GT Mechanical, Inc.-replace burnt wire/motor hvac)	2002	1,992	199	10	199		647	7
8	GT Mechanical- replace condensor bundle on water chiller	2002	22,292	1,486	15	1,486		6,811	8
9	Alden Bennett Const-time/material build.improv.	2002	5,797	580	10	580		1,884	9
10	Alden Bennett Const-time/material build.improv.	2001	10,694	713	15	713		2,852	10
11	Dave Soltwich -repair water line	2003	1,531	306	5	306		918	11
12	CSI-Coker--repair dishwasher	2003	1,704	341	5	341		881	12
13	Simplex Grinnell-repair fire alarm&wiring	2003	3,179	636	5	636		1,431	13
14	Capps Plumbing-repair mejector pump	2003	1,398	280	5	280		630	14
15	Alden Bennett Const.- Awning	2004	2,350	157	15	157		261	15
16	Alden Bennett Const. -carpeting	2004	841	168	5	168		294	16
17	DSL-cable upgrade	2004	704	70	5	70		135	17
18	Alden Bennett Const. -nursing station repairs	2004	1,788	119	15	119		238	18
19	Alden Bennett Const. -new roof	2004	5,023	502	10	502		628	19
20	Alden Bennett Const. -ceiling tiles	2004	3,205	267	12	267		378	20
21	Alden Bennett Const. Asphalt repair	2004	6,580	658	10	658		1,261	21
22	CSI Coker-repair pewash pump	2004	2,325	233	10	233		446	22
23	Alden Bennett Const. -auto door operating equipment	2004	2,788	279	10	279		534	23
24	Alden Bennett Const. -kitchen repairs	2004	2,335	253	10	253		253	24
25	Cybor Fire Protection-fire sprinkler	2005	1,510	18	7	18		18	25
26	GT Mechanical-tower pump replacement	2005	1,750	131	10	131		131	26
27	Alden Bennett Const. -resident bathroom replacement	2005	1,867	16	10	16		16	27
28	Capps Plumbing-furnish & install 20 ft of piping	2005	1,985	132	10	132		132	28
29	Top Notch-repair rinse motor on dishwasher	2005	2,829	212	10	212		212	29
30	ABCUSC-Custom cable	2005	2,986	199	10	199		199	30
31	ABCUSC-Custom cable	2005	5,200	477	10	477		477	31
32	ABCUSC-master antenna	2005	6,300	577	10	577		577	32
33									33
34	<b>TOTAL (lines 1 thru 33)</b>		\$ 3,633,319	\$ 55,486		\$ 133,267	\$ 77,781	\$ 3,053,628	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

**XI. OWNERSHIP COSTS (continued)**  
**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,633,319	\$ 55,486		\$ 133,267	\$ 77,781	\$ 3,053,628	1
2									2
3	Related Party-Forum Prof Center Building:								3
4	Leasehold Improvement-Remodeling	1980	11,034		15			11,034	4
5	Leasehold Improvement-Remodeling	1980	17,284		20			17,284	5
6	Leasehold Improvement-Tenant Improvement	1987	893		13			893	6
7	Leasehold Improvement-AMS Remodel	1988	14,339		10			14,339	7
8	Leasehold Improvement-Roof	1994	3,203	200	16	200		2,204	8
9	Leasehold Improvement-Build.Improv.	1996	1,129	71	16	71		702	9
10	Leasehold Improvement-Asphalting	2000	88		3			88	10
11	Leasehold Improvement-DAI	2001	154	15	10	15		64	11
12	Leasehold Improvement-Bathrooms	2002	667	76	7	76		242	12
13	Leasehold Improvement-Suite Renovation	2003	1,638	164	10	164		491	13
14	Leasehold Improvement-Plumbing, Construct, Concrete, Doors, etc	2004	1,801	329	7	329		465	14
15	Leasehold Improvement-Add-on Improvement, fixture base	1980	71		23			71	15
16	Leasehold Improvement-Add-on Improvement, lighting base	2001	123	25	5	25		117	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	Related Party-AMS:								26
27	Leasehold Improvement-Remodeling	1993	5,938		7			5,938	27
28	Leasehold Improvement-Remodeling	2002	4,861	694	7	694		1,997	28
29	Leasehold Improvement-Remodeling	2003	5,085	726	7	726		2,072	29
30									30
31									31
32									32
33	Forum Extended Care, LLC-building/building improv	1999	12,928	306	30	306		2,139	33
34	TOTAL (lines 1 thru 33)		\$ 3,714,556	\$ 58,093		\$ 135,874	\$ 77,781	\$ 3,113,768	34

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)								
	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$724,935	\$54,686	\$54,686	\$	various	\$426,190	71
72	Current Year Purchases	68,842	3,833	3,833		various	3,833	72
73	Fully Depreciated Assets	328,608	3,296	3,296		various	328,608	73
74								74
75	TOTALS	\$1,122,385	\$61,815	\$61,815	\$		\$758,631	75

D. Vehicle Depreciation (See instructions.)*									
	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9
76	Related party-AMS	Various: Bus/Autos	1998-2004	\$4,706	\$111	\$111	\$	3	\$4,638
77	Transport patients	Midwest: bus	1996	44,943				3	44,943
78									
79									
80	TOTALS			\$49,649	\$111	\$111	\$		\$49,581

E. Summary of Care-Related Assets					1	2
		Reference				Amount
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)				\$5,542,590
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)				\$120,019
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)				\$197,800
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)				\$77,781
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)				\$3,921,980

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)				
	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4
86		\$	\$	\$
87				
88				
89				
90				
91	TOTALS	\$	\$	\$

G. Construction-in-Progress		
	Description	Cost
92		\$
93		
94		
95		\$

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Alden Naperville, LLC - a related party
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES
- ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease
- 
- 

9. Option to Buy:
- ☐ YES
- ☒ NO
- Terms: Exercised purchase option 7/05
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☒ NO
16. Rental Amount for movable equipment: \$ 11,559
- Description: Copy machine & postage meter rentals
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related Party - AMS		\$ #####	\$ 27,357	17
18					18
19					19
20					20
21	TOTAL		\$ #####	\$ 27,357	21

10. Effective dates of current rental agreement:

Beginning 7/1/2005

Ending 7/1/2015

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	\$ Varies
13.	/2007	\$ Varies
14.	/2008	\$ Varies

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES

☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nurses on site

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER CNA

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER CNA

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 125,641	\$		\$ 125,641	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			20,256			20,256	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			192,941			192,941	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See pg 16a	# of prescrpts				136,300		136,300	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)									
10			hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See pg 16a				19,153	91,231		110,384	13
14	TOTAL			\$		\$ 357,991	\$ 227,531		\$ 585,522	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

			Page 16
			Col 5: PT,OT, & ST
XIV. Special Services (Direct Cost)			Col 6: Supplies
Service Description	Col. 1: Ref. No.	To Pg 16: Col. No.	
1. OT	39-3	To Col 5	\$125,641.07
2. ST	39-3	To Col 5	20,256.31
3.			
4. PT	39-3	To Col 5	192,941.46
5.			
6.			
7.			
8.			
Pharmacy Supplies per GL			95,767.51
Manual Input from Related Party- Forum Drugs			40,532.00
9. Total to line 9 Pharmacy	See Pg 16A	To Col 6	136,299.51
10.			
11.			
12. Exceptional Care-Salaries:	See pg 16A	To Col. 3	0.00
12. Exceptional Care-Supplies:	See pg 16A	To Col. 6	0.00
Total Exceptional Care (Line 12, Col 8)			0.00
13. Other:	See Pg 16A		
13. Col 5: Manual Input: Related Party - CPT		To Col 5	19,153.00
Other			201,663.84
Manual Input: Related Party - Prism			(81,050.00)
Manual Input: Related Party FECII - I.V			(65,095.00)
Manual Input: Related Party FECII - Wound Vac			(783.00)
Oxygen, from reclass worksheet			36,495.00
13. Col 6: Supplies Total		To Col 6	91,230.84
13. Total Line 13, Column 8			91,230.84
14. Total			585,522.19
			=====



This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 90,000 )	1,805,611	1,805,611	3
4	Supply Inventory (priced at )	1,418	1,418	4
5	Short-Term Investments			5
6	Prepaid Insurance	4,521	4,521	6
7	Other Prepaid Expenses		7,180	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from 3rd parties	72,004	72,004	9
10	<b>TOTAL Current Assets</b> (sum of lines 1 thru 9)	\$ 1,883,554	\$ 1,890,734	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		4,300,000	13
14	Buildings, at Historical Cost		7,482,906	14
15	Leasehold Improvements, at Historical Cost	1,369,068	1,369,068	15
16	Equipment, at Historical Cost	1,084,390	1,084,390	16
17	Accumulated Depreciation (book methods)	(1,831,869)	(1,923,432)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Financing Fees		74,493	23
24	<b>TOTAL Long-Term Assets</b> (sum of lines 11 thru 23)	\$ 621,589	\$ 12,387,425	24
25	<b>TOTAL ASSETS</b> (sum of lines 10 and 24)	\$ 2,505,143	\$ 14,278,159	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 1,850,679	\$ 1,850,679	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	263,499	263,499	28
29	Short-Term Notes Payable	14,530	14,530	29
30	Accrued Salaries Payable	387,445	387,445	30
31	Accrued Taxes Payable (excluding real estate taxes)	51,375	51,375	31
32	Accrued Real Estate Taxes(Sch.IX-B)		127,000	32
33	Accrued Interest Payable	311	102,147	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	accrued ins.,exp,idpa,sales tax misc	103,183	103,183	36
37	due to affiliates	3,599,878	2,835,632	37
38	<b>TOTAL Current Liabilities</b> (sum of lines 26 thru 37)	\$ 6,270,900	\$ 5,735,490	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		11,766,537	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities</b> (sum of lines 39 thru 44)	\$	\$ 11,766,537	45
46	<b>TOTAL LIABILITIES</b> (sum of lines 38 and 45)	\$ 6,270,900	\$ 17,502,027	46
47	<b>TOTAL EQUITY</b> (page 18, line 24)	\$ (3,765,757)	\$ (3,223,868)	47
48	<b>TOTAL LIABILITIES AND EQUITY</b> (sum of lines 46 and 47)	\$ 2,505,143	\$ 14,278,159	48

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,926,150)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (3,926,150)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	160,393	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 160,393	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (3,765,757)	24 *

\* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.  
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 7,941,398	1
2	Discounts and Allowances for all Levels	( )	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 7,941,398	3
	B. Ancillary Revenue		
4	Day Care	4,465	4
5	Other Care for Outpatients		5
6	Therapy	79,495	6
7	Oxygen	30,404	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 114,364	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	1,393	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	(15,393)	19
20	Radiology and X-Ray		20
21	Other Medical Services	103,441	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 89,441	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	29	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 29	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Bad Debt Recovery, write off old A/P	15,462	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 15,462	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 8,160,694	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,582,950	31
32	Health Care	2,794,728	32
33	General Administration	1,712,788	33
	B. Capital Expense		
34	Ownership	1,161,764	34
	C. Ancillary Expense		
35	Special Cost Centers	636,928	35
36	Provider Participation Fee	111,143	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,000,301	40
41	Income before Income Taxes (line 30 minus line 40)**	160,393	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 160,393	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? not yet done If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,104	1,120	\$ 38,454	\$ 34.33	1
2	Assistant Director of Nursing	56	64	801	12.52	2
3	Registered Nurses	19,421	21,472	635,147	29.58	3
4	Licensed Practical Nurses	20,894	22,408	589,428	26.30	4
5	CNAs & Orderlies	68,472	72,852	952,499	13.07	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,395	1,529	24,480	16.01	8
9	Activity Director	1,896	2,080	53,092	25.53	9
10	Activity Assistants	5,164	5,661	69,317	12.24	10
11	Social Service Workers	2,080	2,080	37,695	18.12	11
12	Dietician					12
13	Food Service Supervisor	2,048	2,080	42,530	20.45	13
14	Head Cook	6,104	6,640	102,299	15.41	14
15	Cook Helpers/Assistants	28,569	30,636	284,069	9.27	15
16	Dishwashers					16
17	Maintenance Workers	3,720	4,096	93,761	22.89	17
18	Housekeepers	19,121	20,403	232,228	11.38	18
19	Laundry	6,055	6,580	57,595	8.75	19
20	Administrator	2,160	2,160	72,119	33.39	20
21	Assistant Administrator					21
22	Other Administrative	3,960	4,162	96,112	23.09	22
23	Office Manager	2,000	2,080	34,109	16.40	23
24	Clerical	2,206	2,206	16,004	7.25	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,915	2,027	49,925	24.63	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: Clinical Support	1,664	1,707	46,943	27.50	32
33	Other(specify) Alzheimer staff	5,641	5,890	57,722	9.80	33
34	TOTAL (lines 1 - 33)	205,645	219,933	\$ 3,586,329 *	\$ 16.31	34

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 9,600	1-3	35
36	Medical Director	Monthly	26,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,872	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	17	936	11-3	44
45	Social Service Consultant	13	702	11-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	30	\$ 42,110		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.







**(See instructions.)**

(1,019)  
(685)  
(2,007)  
(6,169)  
(2,911)  
(1,395)  
(463)  
(4,071)  
(5,685)  
(7,152)



Facility Name & ID Number		Alden Naperville Rehab & HCC		STATE OF ILLINOIS	#	0022509	Report Period Beginning:	01/01/2005	Ending:	12/31/2005	Page 23	
XX. GENERAL INFORMATION:												
(1)	Are nursing employees (RN,LPN,NA) represented by a union?			<u>no</u>								
(2)	Are there any dues to nursing home associations included on the cost report?			<u>yes</u>								
	If YES, give association name and amount.			<u>IL Healthcare Assoc \$7,512</u>								
(3)	Did the nursing home make political contributions or payments to a political action organization?			<u>yes</u>								
	If YES, have these costs been properly adjusted out of the cost report?			<u>yes</u>								
(4)	Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?			<u>no</u>								
	If YES, what is the capacity?											
(5)	Have you properly capitalized all major repairs and equipment purchases?			<u>yes</u>								
	What was the average life used for new equipment added during this period?			<u>10 years</u>								
(6)	Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.			\$		<u>36,704</u>		Line		<u>10</u>		
(7)	Have all costs reported on this form been determined using accounting procedures consistent with prior reports?			<u>yes</u>								
	If NO, attach a complete explanation.											
(8)	Are you presently operating under a sale and leaseback arrangement?			<u>no</u>								
	If YES, give effective date of lease.											
(9)	Are you presently operating under a sublease agreement?			YES		<u>no</u>		NO				
(10)	Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?			YES		NO		<u>x</u>		If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.		
(11)	Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.			\$		<u>111,143</u>		This amount is to be recorded on line 42 of Schedule V.				
(12)	Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?			<u>no</u>								
	If YES, attach an explanation of the allocation.											
(13)	Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?			<u>yes</u>								
(14)	Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?			<u>no</u>								
	For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.											
(15)	Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.			\$		<u>28,198</u>		Has any meal income been offset against related costs?		<u>no</u>		
	Indicate the amount.			\$		<u>n/a</u>						
(16)	Travel and Transportation											
	a. Are there costs included for out-of-state travel?			<u>no</u>								
	If YES, attach a complete explanation.											
	b. Do you have a separate contract with the Department to provide medical transportation for residents?			<u>no</u>								
	If YES, please indicate the amount of income earned from such a program during this reporting period.			\$								
	c. What percent of all travel expense relates to transportation of nurses and patients?			<u>n/a</u>								
	d. Have vehicle usage logs been maintained?			<u>yes</u>								
	e. Are all vehicles stored at the nursing home during the night and all other times when not in use?			<u>yes</u>								
	f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?			<u>yes</u>								
	g. Does the facility transport residents to and from day training?			<u>n/a</u>								
	Indicate the amount of income earned from providing such transportation during this reporting period.			\$								
(17)	Has an audit been performed by an independent certified public accounting firm?			<u>yes</u>								
	Firm Name:			<u>BDO Seidman</u>		The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?		<u>no</u>		If no, please explain. <u>not yet completed</u>		
(18)	Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V?			<u>yes</u>								
(19)	If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?			<u>yes</u>								
	Attach invoices and a summary of services for all architect and appraisal fees											